The Minority Small Business Advocate Award winner is Jeff Locketz, CPA and partner with the firm of Lurie, Besikof, Apidus & Company. Since 1993, Mr. Locketz and his associates have provided, on a pro bono basis, more than 1,800 hours of professional services to minority entrepreneurs. As a result of his dedication to the advancement of minority entrepreneurship, more than 60 minority-owned firms in the Twin Cities have received professional counseling and training that is vital to the success of their business.

Charles Jones has been recognized as the Veteran Small Business Advocate. Mr. Jones is a vocational rehabilitation specialist with the United States Department of Veterans Affairs Twin Cities Regional Office. Currently, more than 675 veterans receive vocational rehabilitation under his direction. Through this program, veterans receive the training and career counseling needed to get back into the workforce. Vocational rehabilitation at the Department of Veterans Affairs generally involves helping disabled individuals find meaningful jobs. Mr. Jones modifies traditional job placement goals and recognizes self-employment as a realistic objective for some disabled veterans. His continued dedication has provided good jobs for many disabled veterans in his community.

Dee DéPass has been recognized as the Media Small Business Advocate. Most recently Ms. DePass has had five years experience as a writer for the Minneapolis Star Tribune. Her intuitive writing addresses important business issues including capital availability, neighborhood business development, the White House Conference on Small Business, and the opportunities and challenges of moving from welfare to work. In addition, Ms. DePass has been a prime mover in organizing and directing urban journalism workshops. These initiatives have given junior and senior high school students hands-on experience in journalism and the broadcast media. Ms. DePass's newspaper efforts have provided a forum and insight into the fabric of small enter-

The Small Business Exporter of the Year is Peter Shortridge, President of Northland Organic Foods Corporation. Northland Organic Foods is a leader in exporting organic food products. Through its research, marketing initiatives and educational programs, it has opened doors for new exporting activities and helps to make them available to new exporters entering the market. In addition, ongoing training provides an educational background in exporting, learning to locate distributors. Northland Organic Foods Corporation is continually exploring markets and products that have special added quality, such as the organic foods so much in demand globally.

John Flory, Executive Director of the Whittier Community Development Corporation, has been recognized with the Financial Services Advocate of the Year Award. Mr. Flory is a long time advocate for creating new ways to finance hard to serve business entities. In the early 1980's he founded the North County Co-Op Development Fund in response to a handful of local co-op's inability to obtain financing. Through his stewardship, this fund has grown from a modest \$5,000 in assets to \$2 million in assets, serving a ten state area. Perhaps no function is so much needed as credit and financing for new ventures, and Mr. Flory's diligent efforts have led to innovation, effectively financing small businesses.

The Women in Business Advocate is Deb Winsor, the President of Winsor and Associates. This consulting firm specializes in working with financial institutions including credit unions and insurance companies. Ms. Winsor has dedicated a large amount of time and energy in determining exactly what women business owners want and need to become successful in their entrepreneurial endeavors. Upon completion of her research, she began to develop an initial strategy to create a seminar series named "Making Your Dream a Reality". Over the past two years, this program has provided thousands of hours of training, education and resources to over 300 business. owners, and that translates into success.

Vernon Schmitz and Troy Leesberg, the President and Vice President of Greatland Cable TV Communications, Inc. are the Young Entrepreneur of the Year award recipients. The cable television construction industry is presently a booming business. This success is highlighted by the many private cable operators who are in the process of or planning for upgrades in their present systems. Greatland's payroll and number of employees has substantially increased since the first year. Currently, Greatland employs 8 people and plans to add 16 to 20 more employees. By utilizing their education and experience in the cable industry, Mr. Schmitz and Mr. Leesberg have been able to maintain quality service at competitive prices, while at the same time providing a great work environment.

I would especially like to congratulate Sue McCloskey, who has been named the 1998 Minnesota Small Business Person of the Year. Ms. McCloskey is the President and founder of Office Plan, a remanufacturer of office furniture. I've known Sue McCloskey as a civic election activist who has been very helpful to me personally, and many others. Starting her business in 1991 with three partners and one employee, she currently employs 33 personnel and has an annual revenue of \$4.5 million. Environmental sensitivity is a hallmark of Office Plan. Work fabric is recycled or sent out to be made into industrial rags. Recycled products and environmentally sensitive materials are used in production whenever possible. Our state and community takes great pride in Ms. McCloskey's success and we are pleased with this well-deserved recognition.

Thanks to the stewardship and dedication of all these small business talents, the spirit of entrepreneurship is alive and flourishing in Minnesota. My congratulations to the award recipients and to all small businesses in the state of Minnesota.

TRIBUTE TO RONALD WATERS

## HON. FLOYD SPENCE

OF SOUTH CAROLINA
IN THE HOUSE OF REPRESENTATIVES
Wednesday, June 17, 1998

Mr. SPENCE. Mr. Speaker, I rise to bring to the attention of the House the heroic actions of Mr. Ronald Waters, of Lexington, South Carolina. Last September, Mr. Waters was traveling on Interstate 95, near Fayetteville, North Carolina, when he noticed a North Carolina Highway Patrol officer lying face down next to his patrol car, which had blue lights flashing. Nearby, were a Cumberland County Sheriff's patrol car and another vehicle. He

also observed two men moving between the patrol cars. Mr. Waters contacted emergency assistance from his cellular telephone and he stopped his vehicle. As he looked back, he heard shots being fired. At the scene, Highway Trooper Ed Lowry and Sheriff's Deputy David Hathcock were dead. While maintaining contact with the 911 dispatchers, Mr. Waters followed the two men as they left the scene and he tracked them as they traveled on and off of the Interstate highway. At one point, shots were fired from the suspect vehicle at Mr. Waters' vehicle, which disabled the Waters' vehicle. The bullets punctured a tire, hit the rear bumper, and severed a wire to the fuel pump of the vehicle which Mr. Waters was driving. Then, the suspect vehicle pulled alongside of Mr. Waters and one of the men aimed an AK-47 at him. Fortunately, the rifle jammed and the suspect vehicle drove off. However, Mr. Waters later observed that. when faced with a rifle being aimed at him at close range, he feared that he would never again see his wife and his infant son.

The information that was provided by Mr. Waters allowed law enforcement officers to apprehend the two suspects on charges of first-degree murder. At great risk to his own personal safety, Mr. Waters became involved in a tragic situation. Due to his actions, law enforcement officers were able to capture the persons who are suspected of the deaths of two law enforcement officers and, also, to prevent possible further injury to others. For his selfless actions, the Governor of South Carolina presented Mr. Waters with our State's highest civilian honor, The Order of the Palmetto.

Ronald Waters is a shining example of someone who answered the call of duty to his fellow man. He is truly a great American.

#### TAX REFORM

#### HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, as the House of Representatives continues the debate over tax reform, giving the states the flexibility they need to efficiently conduct their business must be a priority.

I hope my colleagues will seriously reflect on the wishes of the Colorado people as expressed by our state Legislature. I submit for the RECORD the text of this Memorial:

SENATE JOINT MEMORIAL 98-001

By Senators Coffman, Alexander, Ament, Arnold, Bishop, Blickensderfer, Chlouber, Congrove, Dennis, Feeley, Hernandez, Hopper, Johnson, Lacy, Lamborn, Linkhart, Martinez, Matsunaka, Mutzebaugh, Norton, Pascoe, Perlmutter, Phillips, Powers, Reeves, Rizzuto, Rupert, Schroeder, Tanner, Tebedo, Thiebaut, Wattenberg, Weddig, Wells, and Wham;

Also Representatives Adkins, Agler, K. Alexander, Allen, Anderson, Arrington, Bacon, C. Berry, G. Berry, Chavez, Clarke, Dean, Dyer, Entz, Epps, Faatz, George, Gordon, Gotlieb, Grampsas, Grossman, Hagedorn, Hefley, S. Johnson, June, Kaufman, Keller, Kreutz, Lawrence, Leyba, Mace, May, McElhany, McPherson, Miller, Morrison, Musgrave, Nichol, Owen, Pankey, Paschall, Pfiffner, Reeser, Romero, Salaz, Saliman, Schauer, Sinclair, Smith, Snyder, Spradley,

Sullivant, Swenson, Takis, Tate, Taylor, Tool, Tucker, Tupa, Udall, Veiga, S. Williams, T. Williams, Young, and Zimmerman.

MEMORALIZING CONGRESS TO ENACT LEGISLATION THAT PROHIBITS STATES FROM IMPOSING AN INCOME TAX ON SEVERANCE PAYMENTS AND TERMINATION PAYMENTS TO NON-RESIDENTS INDIVIDUALS.

Whereas, In 1996, the Congress of the United States enacted Public Law 95-104, which amended title 4 of the United States Code to limit state taxation of certain pension income; and

Whereas, Section (1)(a) of Public Law 95-104, codified at 4 U.S.C. sec. 114, prohibits states from imposing an income tax on any retirement payments made by an employer of such state to an individual who has terminated employment in and who is not a resident of such state; and

Whereas, Severance payments and termination payments made by an employer to a nonresident individual are not accorded the same tax treatment as retirement income under 4 U.S.C. sec. 114 and are therefore subject to the income tax of the state where the employer making such severance payments and termination payments is located; and

Whereas, The result of this inconsistent tax treatment of similar retirement payments is that severance payments and termination payments may be taxable to the employee in both the state of the employee's former residence and the state in which the employee currently resides; and

Whereas, Subjecting severance payments and termination payments to different tax treatment than other retirement payments and income results in inconsistent and inequitable treatment of severance payments and termination payments to taxpayers that have relocated to another state after terminating their employment; and

Whereas, The enactment of federal legislation that prohibits a state from imposing an income tax on severance payments and termination payments to an individual that is not a resident of that state will result in the tax treatment of such payments that is consistent with the tax treatment of other retirement income; now, therefore,

Be It Resolved by the Senate of the Sixty-first General Assembly of the State of Colorado, the House of Representatives concurring herein:

That the Congress of the United States is hereby memorialized to adopt legislation amending 4 U.S.C. sec. 114 to include severance payments and termination payments within the retirement income of a non-resident individual upon which states may not impose income tax.

Be It Further Resolved, That copies of this Joint Memorial be sent to the President of the United States Senate, to the Speaker of the United States House of Representatives, and to each member of Colorado's congressional delegation.

TOM NORTON,
President of the Senate.
PATRICIA K. DICKS,
Secretary of the Senate.
CHARLES E. BERRY,
Speaker of the House of Representatives.
JUDITH M. RIDRIGUE,
Chief Clerk of the House of Representatives.

HONORING THE KIDS HELPING KIDS 5K RUN

## HON. GARY L. ACKERMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Wednesday, June 17, 1998

Mr. ACKERMAN. Mr. Speaker, I rise to join with my constituents and the hundreds of runners who will be participating in the Kids Helping Kids 5K Run on June 21, 1998. These dedicated individuals have committed themselves to enhancing the lives of other children in need of strong emotional, physical and financial support. With the great preponderance of news reports relating to violence that is devastating the youth of our country, it is most reassuring that certain individuals and organizations have dedicated themselves to directing and educating our youth in positive and productive areas. This particular young, dynamic organization, inspired and directed by Robert F. Eslick, has striven mightily in advancing their charitable and educational goals that actively seeks to sensitize children to identify those youngsters in need of assistance and work with them to successfully challenge their handicaps. In addition, this most-dedicated group has also been successful in providing financial support to families facing extra-ordinary health needs

Émbodying the spirit of Kids Helping Kids, Robert A.J. Eslick, nine years of age, has established a record of activism and compassion that readily serves as an example for adults and children involved in philanthropic affairs. At age two in 1990, he entered his first race, a 1.4 miler. By dint of personality and supreme self-involvement, Robert was ranked eighth in the country by USA Track & Field for 5K races. He has continued to participate as a runner while dedicating his efforts to the multi-faceted program of Kids Helping Kids.

As we become dispirited by events that tend to show our youth adrift without a compass, it is invigorating and greatly appreciated that Kids Helping Kids continues to grow and embody the great traditions of caring and compassion that are the foundations of our country. Mr. Speaker, I ask my colleagues in the House of Representatives to join me in expressing our support and admiration for this outstanding group.

# TRIBUTE TO COLONEL DAN FLEMING

#### HON. JOHN M. McHUGH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. McHUGH. Mr. Speaker, I would like to pay tribute to an outstanding American, an outstanding soldier, an outstanding officer who has touched the lives of many of my colleagues in the House of Representatives. On August 31, 1998, Colonel Daniel E. Fleming retires after over 23 years of dedicated service to America and our great Army. Throughout his career, Dan Fleming has provided forward-looking leadership characterized by a unique intellect and strategic vision. He has served with distinction in positions of increasing responsibility from platoon to Army Secretariat, always demonstrating the highest degree of

leadership and professionalism while making lasting contributions to Army readiness and mission accomplishment.

As we honor his retirement, we note that Colonel Fleming's distinguished career has stretched over two decades, culminating in his service these past two years as Chief of the Army's House Liaison Division. In this position, Colonel Fleming has been the Secretary of the Army's principal representative to the United States House of Representatives, establishing close working relationships with more than half of the Members of the House. Colonel Fleming has personally organized, planned, coordinated and accompanied 32 Congressional Delegations involving 128 Members of Congress on fact-finding and investigative missions to 52 foreign countries. He has vastly improved coordination and professional relationships between the Army and key Members and staff and has ensured the Army has the best reputation of all the Armed Services for providing prompt and accurate responses to congressional inquiries from House Members.

Colonel Dan Fleming was born in Athens, Ohio, Graduating from Ohio University in 1975, he received his commission through the Reserve Officers' Training Corps program and began his career in the Army as an Infantry officer. His distinguished career includes assignments all over the world and at every echelon. His first assignment was as a scout platoon leader with the 9th Infantry Regiment, in the Republic of Korea. Dan then transferred to Aviation Branch, qualifying to fly almost every helicopter in the Army inventory, including the UH-1H "Huey" (Iroquois), UH-60 "Blackhawk," OH-58A/C "Kiowa," AH-1 "Cobra," and AH-64 "Apache." Dan commanded Aviation units at Platoon, Company and Battalion level both in the Continental United States and in the Federal Republic of Germany, served as an Aide-de-Camp, Battalion Operations Officer, Battalion Executive Officer, Secretary of the General Staff, and Army Legislative Liaison Staff Officer.

Through it all, Dan Fleming has consistently delivered professional, selfless service to our Nation. A leader of extraordinary intellect, with vision and dedication to math, Colonel Fleming has always remembered that our Army consists first and foremost of soldiers. Mindful of this, he served with distinction in position of increasing responsibility from platoon to Army Secretariat. Dedicated his career to caring for his soldiers. We offer our heartfelt appreciation and best wishes to Dan Fleming: a soldier whose selfless service has truly made a difference.

PERSONAL EXPLANATION

### HON. LYNN C. WOOLSEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Ms. WOOLSEY. Mr. Speaker, due to United Airlines flight #200 from San Francisco being delayed as I was returning from my congressional district, I was unavoidably detained on vote numbers 232 and 233. Had I been present on June 15th, I would have voted yea.